

**Amendments To Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (currently amended) A transaction tax settlement system comprising:
  - a personal communication device configured to participate in a transaction;
  - a tax information system; and
  - a communication network providing two-way communication between said personal communication device and said tax information system, and
  - said tax information system comprising:
    - a tax directory having a listing of tax authorities stored thereon, said tax directory configured to facilitate identification of certain of said tax authorities capable of imposing a tax on said transaction;
    - said tax directory configured to at least one of route said transaction information to said identified tax authorities and return a list of said identified tax authorities to said personal communication device; and,
    - a tax authority calculator corresponding to each of said tax authorities, said tax authority calculator configured to facilitate determination of a tax rate on said transaction.
2. (original) The system of claim 1, wherein said tax information system further comprises an authorization authority configured to validate a payment modality.
3. (original) The system of claim 1, wherein said tax directory identifies said tax authorities upon receipt of a request, said request including a factor of said transaction.
4. (previously presented) The system of claim 3, wherein said factor comprises at least one of location data, a description of said transaction, and a tax status of a party participating in said transaction.
5. (previously presented) The system of claim 1, wherein said personal communication device is configured to submit a request to said tax information system, said request includes factors pertaining to said transaction.
6. (previously presented) The system of claim 5, wherein said tax directory is configured to receive said request and return to said personal communication device information on each of said identified tax authorities.